

EXHIBIT 3

List of All Cash Transactions in the Whitman Partnership Account

CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	Reconciliation Results ^[4]		Bates Reference to BLMIS Customer File ^[4]
							BLMIS Bank Records ^[3]	BLMIS Customer File	
491899	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/18/1993	300,000	JRNL	CHECK	n/a	n/a	n/a
509274	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/19/1993	250,000	CA	CHECK	n/a	Yes	AMF00284435
516607	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/1993	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
472975	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/30/1993	49,000	CA	CHECK	n/a	n/a	n/a
498852	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/30/1993	160,000	CA	CHECK	n/a	n/a	n/a
498851	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/30/1993	191,000	CA	CHECK	n/a	n/a	n/a
480336	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/3/1994	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
511512	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/4/1994	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
422516	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/1994	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
514114	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/3/1994	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
440445	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/3/1995	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
496375	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/3/1995	(10,000)	CW	CHECK	n/a	Yes	AMF00284435
437109	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/13/1995	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
452294	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/3/1995	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
538667	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/10/1995	53,000	CA	CHECK	n/a	n/a	n/a
455606	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/2/1995	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
23621	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/1996	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
212336	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/12/1996	(15,000)	CW	CHECK	n/a	Yes	AMF00284426

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							BLMIS Bank Records ^[3]	BLMIS Customer File	
204022	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/1996	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
5413	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/1996	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
270989	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/1997	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
66648	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/1997	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
264347	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/2/1997	(30,000)	CW	CHECK	n/a	Yes	AMF00284421
300673	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/1997	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
214123	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/1997	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
286934	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/1/1997	11,000	CA	CHECK	n/a	Yes ^[6]	AMF00284420
136241	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/11/1997	(30,000)	CW	CHECK	n/a	Yes	AMF00284419
226974	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/1998	(15,000)	CW	CHECK	n/a	Yes	AMF00284426
309320	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/1998	(20,000)	CW	CHECK	n/a	Yes	AMF00284418
195929	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/8/1998	(50,000)	CW	CHECK	n/a	Yes	AMF00284417
122161	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/1998	(20,000)	CW	CHECK	n/a	Yes	AMF00284418
162046	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	9/3/1998	(25,000)	CW	CHECK	n/a	Yes	AMF00284416
287154	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/1998	(20,000)	CW	CHECK	n/a	Yes	AMF00284418
158243	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/10/1998	(30,000)	CW	CHECK	Yes	Yes	AMF00284415
268363	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/4/1999	(20,000)	CW	CHECK	Yes	Yes	AMF00284418
172358	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/1999	(20,000)	CW	CHECK	Yes	Yes	AMF00284418

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							BLMIS Bank Records ^[3]	BLMIS Customer File	
91011	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/1999	(55,000)	CW	CHECK	Yes	Yes	AMF00284413-14
123786	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	6/2/1999	(6,000)	CW	CHECK	Yes	Yes	AMF00284412
175701	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/1999	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
236898	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/1999	(25,000)	CW	CHECK	n/a	Yes	AMF00284412
118034	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/3/2000	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
252020	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/31/2000	(70,000)	CW	CHECK	Yes	Yes	AMF00284411
257493	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/3/2000	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
218984	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/3/2000	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
239048	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	8/2/2000	(35,000)	CW	CHECK	Yes	Yes	AMF00284409-10
106360	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/2/2000	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
293393	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/2001	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
92045	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/30/2001	(30,000)	CW	CHECK	Yes	Yes	AMF00284408
310644	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/2/2001	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
238116	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	6/26/2001	80,000	CA	CHECK	Yes	Yes ^[7]	AMF00284407
224783	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/2/2001	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
65559	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/2001	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
195907	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/2002	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
222511	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2002	(60,000)	CW	CHECK	Yes	Yes	AMF00284406

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226242	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2002	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
266661	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/2002	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
287445	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/2002	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
84529	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/17/2002 ^[5]	(30,000)	CW	CHECK	Yes	Yes	AMF00284405
142	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/2003	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
278988	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2003	(65,000)	CW	CHECK	Yes	Yes	AMF00284404
300986	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2003	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
287415	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/2003	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
174717	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/25/2003	(10,000)	CW	CHECK	Yes	Yes	AMF00284403
75563	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/2003	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
181086	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/10/2003	(10,000)	CW	CHECK	Yes	Yes	AMF00284402
251737	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/2004	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
217182	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/24/2004	(20,000)	CW	CHECK	Yes	Yes	AMF00284401
146482	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2004	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
85307	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/2004	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
237432	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/2004	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
112665	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	11/29/2004	25,000	CA	CHECK	Yes	n/a	n/a
302538	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	12/28/2004	60,000	CA	CHECK	Yes	Yes ^[8]	AMF00284399

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61630	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/3/2005	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
75	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/25/2005	(210,000)	CW	CHECK	Yes	Yes	AMF00284398
212772	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/24/2005	(45,000)	CW	CHECK	Yes	Yes	AMF00284397
103041	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2005	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
289025	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/2005	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
259758	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/3/2005	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
181052	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/3/2006	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
165980	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/3/2006	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
137305	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/3/2006	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
248523	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/2/2006	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
304095	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/2007	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
55159	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/29/2007	(75,000)	CW	CHECK	Yes	Yes	AMF00284396
61828	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/2/2007	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
229645	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/2/2007	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
309905	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/2007	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
205111	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	1/2/2008	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
895	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	3/19/2008	(1,500,000)	CW	CHECK	Yes	Yes	AMF00284395
307946	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	4/1/2008	(25,000)	CW	CHECK	Yes	Yes	AMF00284412

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							BLMIS Bank Records ^[3]	BLMIS Customer File	
276613	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	6/18/2008	1,000,000	CA	CHECK	Yes	n/a	n/a
235566	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	7/1/2008	(25,000)	CW	CHECK	Yes	Yes	AMF00284412
62745	1EM256	THE WHITMAN PARTNERSHIP BERNARD WHITMAN	10/1/2008	(25,000)	CW	CHECK	Yes	Yes	AMF00284412

^[1] CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

^[2] Unless otherwise noted, the information contained in these columns was obtained from the BLMIS customer statements.

^[3] Further detail regarding my reconciliation to available BLMIS bank records is set forth in **Exhibit 6**.

^[4] The "n/a" designation indicates where records could not be located and/or are otherwise unavailable.

^[5] Date represents the date the check cleared the 509 Account.

^[6] The referenced document from the BLMIS customer file related to the Whitman Partnership Account is a note dated 11/26/1997 regarding a deposit into the Whitman Partnership Account, but does not indicate the amount of the deposit. As there was only one cash deposit in the Whitman Partnership Account in 1997, I have reconciled this document to the cash deposit of \$11,000 dated 12/1/1997 as reflected on the customer statements for the Whitman Partnership Account.

^[7] The referenced document from the BLMIS customer file related to the Whitman Partnership Account is a letter dated 6/22/2001 regarding a deposit into the Whitman Partnership Account, but does not indicate the amount of the deposit. As there was only one cash deposit in the Whitman Partnership Account in June 2001, I have reconciled this document to the cash deposit of \$80,000 dated 6/26/2001 as reflected on the customer statements for the Whitman Partnership Account.

^[8] The referenced document from the BLMIS customer file related to the Whitman Partnership Account is a letter dated 12/21/2004 requesting to "please deposit enclosed check" into the Whitman Partnership Account, but does not indicate the amount of the deposit. As there was only one cash deposit in the Whitman Partnership Account in December 2004, I have reconciled this document to the cash deposit of \$60,000 dated 12/28/2004 as reflected on the customer statements for the Whitman Partnership Account.